Notice on Issuing The 15th Five-Year Plan for Accounting Reform and Development

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To the Departments (Bureaus) of Finance of all provinces, autonomous regions, municipalities, and cities with independent planning status; the Finance Bureau of the Xinjiang Production and Construction Corps; the Department of Financial and Asset Management of the Administration of Central Government Agencies; the Department of Financial Management of the State Administration of Public Property; the Finance Bureau of the Logistics Support Department of the Central Military Commission; the local regulatory bureaus of the Ministry of Finance; and relevant units:

To improve the level of accounting work, enhance the quality of accounting information, and promote better service of accounting work to high-quality economic and social development, in accordance with the spirit of the Fourth Plenary Session of the 20th Central Committee of the Communist Party of China, the Outline of the 15th Five-Year Plan for National Economic and Social Development of the People's Republic of China, and the 15th Five-Year Plan for Public Finance, the Ministry of Finance has formulated the 15th Five-Year Plan for Accounting Reform and Development, which is hereby issued to you for conscientious implementation.

Ministry of Finance of the People's Republic of China
October 23, 2026

The 15th Five-Year Plan for Accounting Reform and Development

Accounting is an important component of economic management and a foundation for the operation of the market economy, macroeconomic governance, and high-standard opening up. It plays an important role in optimizing resource allocation, maintaining economic order, and ensuring the smooth circulation of the national economy. To improve the level of accounting work, enhance the quality of accounting information, and promote better service of accounting work to high-quality economic and social development, this Plan is formulated in accordance with the spirit of the Fourth Plenary Session of the 20th Central Committee of the Communist Party of China, the Outline of the 15th Five-Year Plan for National Economic and Social Development of the People's Republic of China, and the 15th Five-Year Plan for Public Finance.

I. Development Context

(1) Major Achievements During the “14th Five-Year Plan” Period.

During the “14th Five-Year Plan” period, China’s accounting reforms and development achieved positive results. The primary objectives and tasks of the “14th Five-Year Plan” for accounting were essentially fulfilled, while the scope and functions of accounting in serving economic and social development continued to expand, and capacity building and the role of accounting continued to strengthen.

Steady progress has been made in strengthening the rule of law in accounting. The Accounting Law of the People's Republic of China (hereinafter referred to as the Accounting Law) was revised and promulgated, and important progress was made in revising the Law of the People's Republic of China on Certified Public Accountants (hereinafter referred to as the CPA Law). Accounting supervision has been continuously strengthened, and the effect of combating financial fraud by "clearing the existing stock and curbing the increment" has begun to emerge. The building of accounting integrity has been deepened. The Fourth National Accounting Knowledge Competition was successfully held. **Accounting and auditing standards have been continuously improved.** A closed-loop working mechanism for accounting and auditing standards featuring "formulation and improvement – guidance on implementation – strengthened supervision" has been established

and improved. Accounting treatment of corporate data resources and other matters has been standardized; the industry accounting manual was released for the first time; analysis of the implementation of enterprise accounting standards was carried out; and a compilation of enterprise accounting standards, a compilation of application guidelines, and typical cases were formed. Government accounting treatment of cultural relic resources, local government debt, and other matters has been standardized; the accounting system for private non-profit organizations and the accounting system for trade unions were revised; accounting standards for funds such as occupational annuity funds and social insurance funds were improved; and product cost accounting in industries was standardized. Rural accounting was standardized. Thirty-nine auditing standards, including risk assessment standards, and a number of practical guidelines, including bank confirmations, were issued. A batch of interpretations of enterprise accounting standards and government accounting standards, implementation Q&As, and other documents were issued to strengthen practical guidance. **Accounting functions have been continuously enriched and expanded.** The building of a national unified sustainable disclosure standards system was fully launched, and basic standards, climate standards, and assurance standards were issued successively. The preparation and evaluation of internal control reports of administrative public institutions were solidly advanced, and positive progress was made in internal control development in key industries; enterprise internal control standards were effectively implemented in listed companies, state-owned enterprises, and private enterprises. The application of management accounting has been continuously deepened. Remarkable results were achieved in the digital transformation of accounting; the work standards for accounting informatization and the basic functions and service standards of accounting software were revised and issued; the accounting data standards for electronic vouchers were continuously improved and promoted for application; and the pilot work on accounting data standards for credit enhancement of small and micro enterprises was continuously deepened. A series of standards for CPA audit data were issued and implemented, and the digital development of bank confirmations was accelerated. Coding verification of audit reports was promoted nationwide, and the accounting service industry fully realized the production, issuance, and application of electronic licenses. An informatization platform for accounting management was built and put into use. **The building of the accounting workforce and theoretical research have been continuously strengthened.** The scale of accounting talent has grown steadily, the accounting talent evaluation system has become more sound, the content of continuing education has become more scientific and reasonable, the high-end accounting talent training mechanism has been further improved, and the professional doctorate in accounting has been successfully established. The construction and development of the National Accounting Institute have been vigorously advanced. The building of accounting academic exchange platforms, new-type professional think tanks, and first-class academic positions has been continuously strengthened. **The accounting service industry has developed in a standardized manner.** The Opinions of the General Office of the State Council on Further Standardizing the Order of Financial Auditing and Promoting the Healthy Development of the CPA Industry (Guobanfa [2021] No. 30) was issued. Systems for record-filing, supervision and inspection, and dishonesty punishment for accounting firms engaged in securities service business were improved; integrated management of accounting firms and the building of a basic standards system were strengthened; and mechanisms such as comprehensive evaluation and self-examination and self-correction reports were improved. The standardization level of the bookkeeping agency industry has continued to improve. **New breakthroughs have been made in participation in international accounting governance.** More than 30 Chinese representatives were successfully elected or re-elected to positions in a number of important international mechanisms in the accounting field, participating in the formulation of international standards in the accounting field in an all-round and multi-level manner. The Beijing Office of the International Financial Reporting Standards Foundation was established and put into operation. The international convergence and equivalence mutual recognition of accounting and auditing standards have been continuously promoted. Regional and bilateral and multilateral international exchanges and cooperation in accounting have been continuously strengthened.

(2) New Situations and Requirements During the "15th Five-Year Plan" Period.

During the "15th Five-Year Plan" period, China's development will be in a period in which strategic opportunities and risks and challenges coexist and uncertainties and unpredictable factors increase, and accounting work faces new situations and new requirements.

Building a strong domestic market assigns new missions to accounting work. A strong domestic market is the strategic underpinning of Chinese modernization. To build a strong domestic market, establish a unified national market, deepen market-oriented reforms of production factors, and build a high-standard market system, it is necessary to further strengthen the development and implementation of a unified national accounting system and relevant standards, standardize the accounting treatment of various production factors, promote the efficient circulation of various factors, improve the efficiency of factor allocation, and fully stimulate social creativity and market vitality.

Strengthening talent support for modernization creates new advantages for accounting work. As Chinese modernization advances in depth, the characteristics and role of human resources as the primary resource for economic and social development have become more pronounced. It is necessary to deeply understand, from a strategic height, the important role of talent in economic and social development, vigorously promote the deep integration of accounting talent development with economic and social development, effectively give play to the value of accounting talent, and rely on a high-quality accounting talent workforce to overcome reform difficulties and open up new development prospects.

Building a modern industrial system stimulates new momentum for accounting work. The service sector is an important component of a modern industrial system and bears on the overall situation of modernization. As a high-end producer service industry, the accounting service industry must continuously improve the quality of accounting and auditing services, constantly expand diversified value-added service areas, accelerate the deep integration of new technologies with the industry, extend toward specialization and the high end of the value chain, and continuously become stronger and larger, more refined and more specialized.

The technological revolution and industrial transformation nurture new opportunities for accounting work. At present, a new round of technological revolution and industrial transformation represented by artificial intelligence is accelerating and making breakthroughs, giving rise to new industries, new models, and new momentum. Accounting work must firmly grasp the general trend of digital, networked, and intelligent development, accelerate the digital and intelligent transformation and upgrading of accounting, and promote innovative development in accounting management models and value creation methods.

Improving the macroeconomic governance system puts forward new requirements for accounting work. Improving the macroeconomic governance system is an important guarantee for high-quality development, and accounting work provides basic information for fiscal and other macroeconomic governance. It is necessary to further improve the quality of accounting information, firmly assign accounting responsibilities to all parties, strengthen accounting supervision, enhance coordinated departmental supervision, continue to maintain a high-pressure posture in combating financial fraud, and effectively safeguard financial and economic discipline and the order of the market economy.

Expanding high-standard opening up opens new prospects for accounting work. Accounting standards, as basic rules in the international business field, are an important area of interest games among countries and an important part of China's participation in the reform and development of the global governance system. It is necessary to participate comprehensively and in depth in international accounting governance, promote accounting development through open cooperation, safeguard national interests, and contribute Chinese wisdom.

Building an independent knowledge system of Chinese philosophy and social sciences defines new tasks for accounting work. Accelerating the building of the disciplinary, academic, and discourse systems of philosophy and social sciences with Chinese characteristics imposes higher requirements on promoting knowledge innovation, theoretical innovation, and methodological innovation in the accounting field. It is necessary, in light

of China's accounting practice, to accelerate the building of an accounting knowledge system with identifying concepts and original theories as its backbone, so as to support accounting reform and development.

At the same time, there are still shortcomings and weaknesses in the accounting field. The development of some standards and systems has not kept pace with the needs of practical development in a timely manner; the enforcement and effectiveness of accounting legal systems need to be strengthened; efforts to combat financial fraud must continue and address both symptoms and root causes; the high-level accounting talent workforce remains insufficient; the capacity of accounting professional institutions to serve national development needs to be improved; the level of digital and intelligent accounting needs to be raised; the effectiveness of participation in international accounting governance needs to be continuously enhanced; and accounting theory has not played a sufficient role in guiding practical development. Accounting work must proactively adapt to the new situation and new requirements, consolidate and expand advantages, break through bottlenecks and constraints, strengthen weak links and shortcomings, and strive to open up new prospects for the development of the accounting cause.

II. General Requirements

(1) Guiding Principles.

Guided by Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era, we must thoroughly implement the spirit of the 20th National Congress of the Communist Party of China and all plenary sessions of its 20th Central Committee, earnestly carry out the arrangements of the Fourth Plenary Session, fully, accurately, and comprehensively implement the New Development Philosophy, accelerate the establishment of a new development paradigm, coordinate high-quality development with high-level security, and set our sights on the goal of building an accounting system with Chinese characteristics that is internationally leading. With the rule of law in accounting as a key safeguard, the accounting talent pool as the core force, the accounting service industry as the professional foundation, and accounting supervision as a powerful lever,with the application of information technology as the key engine, participation in international accounting governance as an effective pathway, and the accounting knowledge system as the foundational support. We will fully leverage the advantages of the accounting management system, abundant talent resources, and openness to international cooperation to comprehensively enhance the quality of accounting information, better serve high-quality economic and social development, and contribute to the comprehensive advancement of China’s modernization and the great cause of national rejuvenation.

(2) Basic Principles.

Uphold the overall leadership of the Party. Always uphold the Party's overall leadership over the accounting cause and use the Party's innovative theories to guide accounting work in the new era. Resolutely safeguard the authority and centralized, unified leadership of the Party Central Committee, resolutely implement the major decisions and arrangements of the Party Central Committee, plan and advance the development of the accounting cause within the overall situation of economic and social development and the overall situation of fiscal reform and development, and fully give play to the foundational role of accounting in serving economic and social development and scientific fiscal management.

Put the people first. Adhere to the people-centered development philosophy, take the lawful safeguarding of public interests as the starting point and ultimate goal, uphold the scientific and democratic working concept, summarize experience from the people's creative practice, better perform accounting functions, comprehensively improve the quality of accounting information, and promote optimal resource allocation and social fairness and justice.

Adhere to a problem-oriented approach. Focus on prominent problems and obvious shortcomings in accounting reform and development, new problems encountered in accounting practice, hot issues of broad public concern, and major issues amid international changes; identify the right entry points and focal points; and drive an overall leap in the level of accounting work through breakthroughs in key areas.

Adhere to a systematic approach. Strengthen overall planning around the goals of accounting cause development, properly handle the relationships between the whole and the parts, the present and the long term, the macro and the micro, and openness and independence, effectively coordinate all links such as policy formulation, implementation, and supervision, organically integrate various resources such as policies, talent, technology, and data, and advance the key tasks of accounting reform and development in an integrated manner.

Uphold fundamental principles and break new ground. Grasp the laws of accounting work, uphold the culture of accounting integrity, and strengthen the basic functions of accounting. Keep abreast of the trends of technological and industrial transformation, adhere to developing new quality productive forces in light of local conditions, focus on key areas and key links, accelerate accounting system innovation and accounting practice exploration, and continuously enhance the driving force for the development of the accounting cause.

(3) Main Objectives.

The foundation for the rule of law in accounting continues to be consolidated. The accounting legal system will become more sound; standards and systems in fields such as enterprise accounting, government accounting, sustainable disclosure, internal control, management accounting, and certified public accountant auditing will become more scientific and complete; the authority and enforcement of the unified national accounting system will be continuously enhanced; the quality of accounting information will be further improved; the legal safeguards for accounting will be more solid; accounting legal responsibilities will be more clearly defined; and the legal environment for accounting will continue to improve.

Support from accounting talent will become stronger. The structure of accounting talent will be continuously optimized, its strength steadily improved, and its regional distribution made more reasonable; the international competitiveness of accounting talent will be markedly enhanced. Mechanisms for recognizing, cultivating, managing, using, and retaining talent will be further improved, and the appeal to outstanding talent will continue to increase.

The accounting service industry will develop with high quality and efficiency. Party building will guide the continuous improvement of governance effectiveness in the certified public accountant industry; the standardized, branded, digital-intelligent, and internationalized development of the certified public accountant industry will continue to advance; market competitiveness and international competitiveness will continuously increase; a number of accounting firms with international influence will emerge; and the capacity to serve national development will be comprehensively enhanced. The bookkeeping agency industry will develop in a standardized and orderly manner, high-quality institutions will continue to increase, and practice quality will continuously improve.

Accounting supervision will play a better role. The accounting supervision system will become more sound; the working mechanism for combating financial fraud will be further improved; supervision over key areas and rectification of prominent problems will continue to be intensified; precision and effectiveness will continuously improve; and the existing stock of financial fraud will be cleared more quickly while new increments are effectively curbed.

The level of digital and intelligent accounting will continuously improve. A digital and intelligent accounting system featuring unified standards, secure and controllable operations, and intelligent efficiency will be basically established; the digital and intelligent level of accounting and auditing work and accounting industry management will be significantly enhanced; and the role of digital and intelligent accounting in improving the quality of accounting information and management levels, promoting sustainable development, and empowering accounting supervision and industry management will be fully demonstrated.

China's contribution to international accounting governance will increase significantly. China's representativeness and influence in international accounting governance will continue to strengthen; its leading role in the formulation of relevant international standards and in bilateral and multilateral exchanges and cooperation will become more prominent; its role and contribution to strengthening international accounting governance will be further enhanced; and the achievements in equivalence and mutual recognition of accounting and auditing standards will be continuously consolidated and expanded.

Innovative achievements will be made in accounting theory development. The development of theoretical systems, academic platforms, new-type think tanks, and academic positions will be comprehensively strengthened; an accounting disciplinary system, academic system, and discourse system based on China's national conditions, combined with China's practice, and highlighting Chinese characteristics will be basically established; the capacity for accounting theoretical innovation and the effectiveness of guiding practice will be markedly enhanced; and the contribution to international accounting theory development will become more prominent.

III. Coordinate and Advance the Development of a Sound Accounting Legal System

Adhere to the use of rule-of-law thinking and rule-of-law methods, attach equal importance to the formulation and implementation of systems, continuously consolidate and improve the closed-loop management working mechanism, establish and improve the accounting legal system, and better give play to the important role of the rule of law in consolidating foundations, stabilizing expectations, and benefiting the long term.

(1) Continuously consolidate the foundational systems in the accounting field.

Implement the requirements of the newly revised CPA Law, systematically advance the development of the management system for the certified public accountant industry, study and revise the Measures for the Administration of Practice Licensing and Supervision of Accounting Firms, the Measures for the Registration of Certified Public Accountants, and the Measures for the Inspection of the Qualifications of Certified Public Accountants, and study and improve relevant systems such as the supervision and administration of accounting firms engaged in key business areas such as auditing listed companies and the information security management of accounting firms. Revise the Specifications for Basic Accounting Work and the Measures for the Administration of Accounting Archives. Study and revise the Measures for the Implementation of Accounting Supervision by Finance Departments.

(2) Strengthen the development of enterprise accounting standards and systems.

Further optimize and improve the enterprise accounting standards system, sort out and clarify the system framework, optimize the hierarchical content of the system, enhance the internal coordination of the system, and maintain the unity and authority of the system. Summarize the achievements, effects, and experience of the development of the enterprise accounting standards system, adhere to serving China’s economic development needs through enterprise accounting standards, and independently and dynamically maintain continuous convergence with International Financial Reporting Standards.

Study, formulate, or revise enterprise accounting standards, interpretations of standards, accounting treatment provisions, and other documents; comprehensively sort out and update the enterprise accounting account system; improve the format of enterprise financial statements; and update the compilation of enterprise accounting standards in due course. Build an industry-specific accounting manual system and strengthen guidance on the application of enterprise accounting standards in specific industries. Strengthen theoretical research and practical exploration of enterprise accounting related to new economies, new business forms, and new models such as artificial intelligence, the digital economy, the platform economy, financial innovation, and green and low-carbon development, and make good technical reserves and practical guidance for standards.

Improve mechanisms such as interdepartmental joint meetings, technical liaison group meetings, collection of implementation issues, and tracking and analysis of implementation. Carry out analysis of the implementation of enterprise accounting standards. In response to common and representative problems existing in the implementation of standards, regularly issue notices on annual report work. Strengthen the integration and coordination between tracking and analysis of the implementation of enterprise accounting standards and systems and accounting supervision, and improve the quality of implementation of standards and systems.

(3) Improve accounting systems for government and non-profit organizations.

Study and formulate government revenue standards, standardize revenue accounting by government accounting entities, and serve the coordinated management of fiscal resources and budgets. Advance pilot work

such as the collection of governance costs of public data resources and the accounting of transferred mining rights, study and formulate relevant accounting treatment provisions, and meet the needs of digital economy development and state-owned natural resource management. Around accounting issues in key areas such as the transformation of scientific and technological achievements, issue interpretations of standards and systems in due course. Continuously improve the accounting system for funds, revise relevant accounting systems such as housing provident funds and social insurance funds, and provide accounting system support for improving the social security system.

Improve departmental communication and liaison mechanisms, strengthen guidance on the application of government accounting standards and systems in specific industries, and further promote the full implementation of government accounting standards and systems. Carry out research on the application of government accounting information to help strengthen industry management and the internal management of administrative and public institutions.

(4) Advance the development of the sustainable disclosure standards system.

Formulate and issue application guidelines for climate standards in key industries, study and formulate a series of sustainable disclosure standards such as biodiversity standards and sustainable disclosure standards for small and medium-sized enterprises, establish and improve assurance engagement standards for sustainable information, and basically complete the building of a national unified sustainable disclosure standards system. Establish a dynamic revision mechanism for standards to ensure the forward-looking and scientific nature of standards. Establish a National Technical Committee for Standardization of Environmental, Social and Governance (ESG).

Actively promote the pilot implementation of issued standards and advance enterprise disclosure capacity building in a classified and step-by-step manner. Promote the formation of a sound development ecosystem for sustainable information disclosure, assurance, evaluation, and analytical application, and fully give play to the value of sustainable information.

(5) Strengthen internal control development.

Revise the internal control norms for administrative and public institutions and the enterprise internal control standards system, and improve internal control application guidelines for key industries, high-risk areas, and special businesses. Study and formulate internal control norms for other types of entities such as non-profit organizations, and further expand the coverage of the internal control norms system.

Organize and carry out pilot work on strengthening internal control development in administrative and public institutions, and actively serve scientific fiscal management. Improve the working model of “promoting development through reporting and promoting implementation through evaluation,” continuously carry out the preparation and submission of internal control reports and internal control evaluation of administrative and public institutions, and improve the quality review mechanism for internal control reports and evaluations. Strengthen overall coordination and linkage in internal control development, gradually improve the closed-loop internal control management mechanism of administrative and public institutions featuring “risk assessment – system improvement – effective implementation – periodic evaluation – application of results,” establish a mechanism for transferring clues and linking rectification, and promote the application of internal control in inspection and patrol, discipline inspection and supervision, audit supervision, and financial and accounting supervision. Continue to promote listed companies and state-owned enterprises to strengthen internal control development and effectively carry out internal control evaluation and auditing. Solidly promote the implementation of enterprise internal control standards in private enterprises, financial enterprises, and others. Carry out the development of an internal control case library and fully give play to the demonstrative and warning role of cases.

(6) Comprehensively deepen the application of management accounting.

Formulate management accounting application guidelines for financial shared services, value chain management, comprehensive budget management, and others, and continuously improve the management

accounting application guideline system. Study and formulate management accounting application guidelines for key industries, and deepen the application of management accounting tools and methods in different industries and entities. Study and formulate measures for evaluating management accounting application, and organize pilot evaluations of management accounting application. Establish a mechanism for building a regular management accounting case library, and promote the formation of a series of replicable and scalable demonstration cases. Study and formulate guidelines for management accounting consulting services, and guide intermediary service institutions to strengthen control over the quality of management accounting consulting services. Fully give play to the role of management accounting in promoting entities' realization of strategic planning, promoting cost reduction, quality improvement, and efficiency enhancement, and improving the efficiency of public resource allocation, and effectively enhance the comprehensive utility of management accounting application.

(7) Strengthen the development of CPA practice standards.

Focusing on improving the ability to identify financial fraud, accelerate the revision of auditing standards related to identifying and responding to financial fraud, issue auditing practice guidelines for key industries and business areas in due course, strengthen practical guidance, standardize and guide certified public accountants to better respond to systematic fraud and third-party coordinated fraud, and promote the improvement of the accounting information quality and internal governance level of business entities through high-quality professional services. Issue technical guidelines for fields such as sustainable information assurance and digital-intelligent and technology-driven services. Strengthen research on issues related to auditing standards in a digital-intelligent environment. Continue to implement and improve the closed-loop management working mechanism, further strengthen the evaluation, approval, and demonstration of standards, and continuously enhance the scientific nature, relevance, and operability of standards.

(8) Promote the effective implementation of accounting laws and regulations.

Ensure effective publicity and implementation of the newly revised Certified Public Accountants Law, continue to strengthen publicity and training on the Accounting Law, the unified national accounting system, and CPA practice standards, improve the working mechanism for legal publicity and education, enrich forms and content, and improve the effectiveness of publicity and implementation. Actively respond to practical concerns by promptly issuing application cases, implementation Q&As (question answers), policy interpretations, and other materials. Adhere to the combination of the rule of law and the rule of virtue, strengthen professional ethics development, and create a good atmosphere of law-abiding and integrity.

IV. Solidly Advance the Development of a Scientific and Reasonable Accounting Talent System

Implement the strategy of strengthening the country with talent in the new era, orient toward the main battlefield of the economy and the needs of industry development, improve the full-chain service and management system for accounting talent education, training, evaluation, and use, build the main force of accounting talent and the main 阵地 for talent training, and strengthen talent support for high-quality development.

(1) Improve the quality of talent training.

Adapt to development trends such as the digital-intelligent transformation of accounting, the integration of business and finance, and sustainable information disclosure, and build a tiered and classified accounting talent competency framework and accounting talent training system. Strengthen accounting integrity education and the cultivation of professional spirit, carry out research on the professional ethics norms of accounting personnel under human-machine collaborative working methods in the digital-intelligent era, and continue to promote the building of accounting integrity. Enrich continuing education content, optimize continuing education methods, update the professional subject guide for continuing education of accounting personnel, advance the development of the continuing education platform for certified public accountants, strengthen the sharing of educational resources, and build a lifelong education system with multi-party participation and ubiquitous access. Increase the

reserve of CPA reserved talent and build a sustainable industry talent echelon. Strengthen training for grassroots accounting personnel in small and medium-sized enterprises, bookkeeping agencies, rural areas, and other areas.

(2) Strengthen high-end talent training.

Improve relevant systems for high-end accounting talent training, strengthen whole-process project management, improve the high-end accounting talent training system, optimize the talent development model of "the leading goose guides the way and the whole flock flies together," and build a talent echelon that is connected from top to bottom and has different emphases. Around the talent training goals of being political, professional, specialized, composite, and international, focus on training enterprise, administrative and public institution, certified public accountant, academic, and international accounting talent that meets the requirements of high-quality economic and social development, and provide professional strength for building a modern industrial system and expanding high-standard opening up.

(3) Improve the talent evaluation system.

Study and improve accounting talent evaluation standards and evaluation systems that meet the requirements of new-era development. Improve the accounting professional and technical qualification examination system, strengthen the organization and management of accounting qualification examinations and the review of senior and professor-level senior accountant titles. Continuously improve the CPA examination system, further deepen the reform of the examination quality assurance system, promote examination content that is more closely aligned with practice, and continuously improve the quality and efficiency of examination services. Further promote the mutual connection between accounting professional and technical qualifications, certified public accountant and other professional qualifications. Revise the Measures for the Selection and Commendation of National Advanced Accounting Workers, organize and do a good job in selection and commendation, set up advanced models, and gather strength for progress.

(4) Broaden channels for the use of talent.

Build a platform for the use of accounting talent, improve the working mechanism for consulting experts in accounting reform and policy formulation, make good use of experts from the accounting talent pool, support accounting talent in participating in key fiscal and accounting research projects, policy research and formulation and publicity, accounting supervision and inspection, professional knowledge tutoring, and serving as off-campus mentors in universities. Employers should make good use of accounting talent and give play to their professional advantages. Support and promote internationalized accounting talent to actively participate in international accounting governance and the formulation of relevant international standards.

(5) Advance the development of talent training platforms.

Further promote the high-quality development of the National Accounting Institute, focus on Party building, the central overall situation, strategic traction, and main responsibilities and main business, enhance the core competitiveness of the institute, and build it into the main position for high-end financial and accounting talent training, a new-type financial and economic think tank, and an international financial, economic, and accounting exchange and cooperation platform. Optimize the regional layout of accounting talent, enhance the functions of talent agglomeration and cultivation services, and build distinctive comparative advantages in talent.

V. Effectively Advance the Development of a High-Quality and Efficient Accounting Service System

Deepen reform and opening up in the accounting service field, adhere to both capacity expansion and quality improvement and to coordinated development and supervision, continuously cultivate new growth points, promote the extension of the accounting service industry toward specialization and the high end of the value chain, better promote the high-quality and efficient development of the accounting service industry, and ensure that it is both full of vitality and healthy and orderly.

(1) Promote the high-quality development of the certified public accountant industry.

Strengthen Party building in the certified public accountant industry. Improve the industry Party building management system that combines vertical and horizontal lines, and continuously improve the quality of Party organizational coverage and Party work coverage. Strengthen the political and organizational functions of Party organizations in accounting firms, continue to build strong teams of Party organization secretaries and Party affairs workers, and give play to Party building advantages to prevent practice risks and improve audit quality. Adhere to Party building leading mass organization building, promote the coordinated and overall improvement of united front and mass organization work in the industry, increase efforts in building non-Party representative figures and young and women talent in the industry, and fully stimulate the construction strength of new social strata in the certified public accountant industry.

Support the industry in strengthening integrity development, improving audit quality, expanding service networks, enhancing standardization and specialization, and consolidating the foundation for healthy industry development. Build a group of large accounting firms with strong comprehensive service capabilities and market credibility and influence, cultivate a group of specialized, refined, distinctive, and innovative small and medium-sized accounting firms, and guide the formation of an industry pattern in which large, medium, and small accounting firms have their own characteristics and compete in an orderly manner. Tap new momentum and new areas for industry development and expand the business scope of accounting firms. Optimize the external development environment, promote the scientific and reasonable definition of CPA legal liability, continue to implement the quality-oriented selection and engagement mechanism for accounting firms, and safeguard certified public accountants' practice in good faith, objectively, independently, and impartially in accordance with the law. Explore the establishment of a practice liability appraisal mechanism. Improve the industry's professional risk protection capacity and improve the professional liability insurance mechanism for accounting firms. Improve the level of internal governance, promote accounting firms to improve internal governance and the development of basic standards systems, and stimulate endogenous 动力. Further deepen the comprehensive evaluation of accounting firms, establish and improve the credit evaluation system for the certified public accountant industry, and give play to its guiding role. Revise and improve the model partnership agreement for accounting firms, promote the establishment of quality-oriented partner appointment, evaluation, distribution, and exit mechanisms, and clarify the quality management responsibilities of partners at all levels. Promote the optimization of the compensation distribution mechanism of accounting firms. Carry out industry cost research and evaluation, and adopt comprehensive measures to deeply govern "involution-style" competition. Continue to carry out incentive work for certified public accountants' integrity-based practice, promote the industry's integrity culture, and cultivate a solid foundation for integrity-based practice. Increase publicity of the certified public accountant industry and enhance the industry's reputation. Optimize the management mechanism for accounting firms engaged in auditing listed companies and improve the quality of capital market auditing. Establish and improve the complaint and reporting system for the certified public accountant industry. Carry out regular governance of issues such as nominal practice and practice beyond competence by certified public accountants in accordance with the law, and increase punishment for industry violations of laws and regulations. The Chinese Institute of Certified Public Accountants should strengthen industry development planning and talent team building, strengthen industry self-discipline supervision, and provide support for improving industry service quality, expanding business areas, and innovating technology application.

Further promote the international development of the certified public accountant industry. Promote the continuous integration of the certified public accountant industry into the national overseas comprehensive service system and enhance brand influence and international recognition. Support accounting firms in participating in "manufacturing + services" exports, continuously improve one-stop and accompanying service capabilities, explore new models of "sailing together," and provide more support for Chinese enterprises' overseas trade and investment cooperation.

(2) Promote the standardized and orderly development of the bookkeeping agency industry.

Promote the bookkeeping agency industry to shift from scale growth and expansion to quality improvement and efficiency enhancement of the existing stock, and continuously improve the level of specialization, standardization, and rule of law. Revise the Measures for the Administration of Bookkeeping Agencies, study and improve the administrative approval system for bookkeeping agencies, strengthen record-filing management, and improve the exit mechanism. Explore the formulation of practice quality standards for bookkeeping agencies, and guide and urge bookkeeping agencies to strictly implement the Accounting Law and the unified national accounting system. Strengthen joint departmental supervision and carry out regular governance of violations of laws and regulations in the bookkeeping agency industry. Study and formulate measures for the credit evaluation and management of bookkeeping agencies, and guide more institutions to provide high-quality services. Strengthen research on capacity expansion and quality improvement of bookkeeping agencies, promote bookkeeping agencies to strengthen internal governance, focus on summarizing and promoting standardized, replicable, compliance-strong, and high-quality practices, and promote industry brand building. Encourage bookkeeping agencies to strengthen the application of artificial intelligence and better serve the development of small, medium, and micro enterprises.

Revise the Measures for the Administration of Bookkeeping Agency Industry Associations, and promote industry associations to strengthen annual record-filing, internal governance, and other work. Strengthen business guidance for industry associations, guide industry associations to do a good job in member services, and fully give play to the self-discipline management role of industry associations.

VI. Continuously Advance the Development of a Collaborative and Efficient Accounting Supervision System

Comprehensively implement the decisions and arrangements of the Party Central Committee and the State Council on strengthening financial and accounting supervision and severely cracking down on financial fraud, maintain a high-pressure posture and a strict tone, adhere to “strong penetration, plugging loopholes, using severe penalties, and rectifying the atmosphere,” and punish financial fraud and audit violations of laws and regulations in accordance with the law. Strengthen departmental coordination and linkage, improve the mechanism for linking administrative law enforcement with criminal justice, continuously improve the quality of accounting information, and effectively maintain the order of the market economy.

(1) Severely crack down on financial fraud.

Strictly implement the Accounting Law and other laws and regulations, firmly assign responsibilities to all types of entities, and establish a responsibility system with clear powers and responsibilities. Focus on important industries and key areas related to the national economy and people’s livelihood and continue to carry out accounting information quality inspections, with the goal of “clearing the existing stock and curbing the increment,” and seriously investigate and punish financial fraud. Severely crack down on violations of laws and regulations such as fabricating economic business, falsely increasing profits to whitewash statements, and preparing false financial and accounting reports, dig deep into fraud chains, investigate and punish third-party coordinated fraud in accordance with the law, and accelerate the clearing of the existing stock of fraud. Adhere to moving the threshold forward and preventing problems before they occur, improve the regular monitoring and early warning mechanism, use big data and informatization means to enhance regulatory capacity, and curb the increment of fraud at the source. Take the investigation and punishment of serious illegal acts and cases of a vile nature as the starting point, and hold the units and responsible persons involved accountable in accordance with the law. Strengthen the disclosure of law enforcement information and news publicity, unblock channels for public supervision and public opinion supervision, issue announcements on accounting information quality inspections and typical cases, continue to give play to the role of “using cases to explain the law,” promote the effective implementation of the unified national accounting system by entities, and improve the internal accounting supervision mechanism and internal control system.

(2) Improve the quality of CPA audit practice.

Adhere to a problem-oriented and goal-oriented approach, comprehensively strengthen supervision over the practice quality of accounting firms, and continuously improve audit quality. Improve the regular practice quality supervision and inspection mechanism, focus on violations of laws and regulations such as missing key audit procedures, forging audit evidence, and issuing false reports, increase investigation and punishment, and strengthen warning and deterrence. Continuously optimize the industry self-discipline supervision system, and increase punishment for violations of independence requirements and serious defects in quality management systems. Deepen the coordination and linkage between administrative supervision and industry self-discipline supervision, improve the joint supervision mechanism, and form regulatory synergy. Promote accounting firms to earnestly fulfill their main responsibility for practice supervision, strengthen quality management, strengthen risk awareness and bottom-line thinking, effectively give play to the role of audit assurance, and maintain a clean and upright market environment.

(3) Strengthen internal supervision of entities.

Strictly implement the main responsibility of entities for internal accounting supervision, and entities shall strengthen daily supervision over their own economic business, financial management, and accounting behavior. Entities shall, in light of their actual conditions, establish an internal accounting supervision mechanism and internal control system with clear powers and responsibilities and strong constraints, and clarify the subject, scope, procedures, powers, and responsibilities of internal supervision. The principal person in charge of an entity shall perform the first responsibility for the entity's accounting supervision work and be responsible for the authenticity and completeness of the entity's financial and accounting work and accounting materials. Within the entity, the institution or personnel responsible for accounting supervision duties shall be clearly defined and responsible for the daily supervision and inspection of the entity's economic business, financial and accounting behavior, and accounting materials.

(4) Strengthen departmental coordination and linkage.

Establish and improve working mechanisms for information communication, clue transfer, collaborative supervision, and achievement sharing among various types of supervision, and achieve organic connection and mutual coordination. Strengthen coordination and linkage with inspection and patrol institutions, discipline inspection and supervision organs, and others, and promptly transfer and handle relevant personnel found in inspections to have committed corrupt acts such as embezzlement through financial fraud, misappropriation of funds, and bribery in accordance with management authority. Establish and improve working mechanisms such as notification of administrative treatment and punishment and transfer and handling of problem clues among departments such as finance, audit, state-owned asset supervision, taxation, financial supervision, and securities supervision, strengthen coordination and linkage with public security and other departments, and carry out three-dimensional accountability—administrative, civil, and criminal—for financial fraud.

(5) Deepen cross-border regulatory cooperation.

Continue to advance accounting and auditing regulatory exchanges and cooperation with regulatory institutions of relevant countries and regions, establish pragmatic and flexible regulatory cooperation mechanisms, and jointly prevent and combat cross-border illegal activities. Strengthen regulatory exchanges and law enforcement collaboration with overseas regulatory institutions, urge domestic and overseas accounting firms to enhance compliance awareness and standardize practice behavior.

VII. Systematically Advance the Development of an Innovative and Integrated Digital-Intelligent Accounting System

Strengthen top-level design for the development of digital-intelligent accounting, comprehensively advance the building of a digital-intelligent accounting system featuring unified standards, secure and controllable

operations, and intelligent efficiency, actively promote the digital-intelligent transformation and upgrading of accounting, and better serve the building of Digital China.

(1) Establish and improve accounting and auditing data standards.

Conduct overall planning, formulation, and implementation of accounting data standards covering the input, processing, and output links of accounting information systems, laying the foundation for the digital-intelligent transformation and upgrading of accounting. Continue to promote the application of accounting data standards for electronic vouchers, and steadily promote paperless and automated processing of the entire process of receiving, reimbursing, booking, and archiving electronic accounting vouchers. Revise the general taxonomy of enterprise accounting standards, explore and promote the establishment of a single-source system for enterprise financial reports, strengthen the sharing and common use of accounting data, and promote the development of accounting data governance capacity. Promote the application of accounting data standards for credit enhancement of small and micro enterprises, and use standardized accounting data to help solve the financing problems of small and micro enterprises. Study and formulate classification standards for enterprise sustainable information, and improve the digitalization level of sustainability reports. Improve the CPA audit data standards system, and actively promote the application of audit data standards in accounting software, audit operation software, and other areas.

(2) Promote the digital-intelligent transformation and upgrading of entity accounting work.

In light of entities' actual conditions, promote the deep integration of digital-intelligent technology with entity accounting work, steadily and orderly advance the application of information technologies such as big data and artificial intelligence in accounting, management accounting, internal control, and sustainable information disclosure, and continuously improve the digital-intelligent level of entity accounting. Strengthen the integration of entity accounting information systems with business systems and archive systems, strengthen the interconnection of entity accounting information systems with external information systems such as finance, taxation, banks, suppliers, and customers, build and optimize working models such as financial shared services and cloud services, and promote the intensification, automation, and intelligence of accounting work. Strengthen digital-intelligent accounting security management and ensure that entities use modern information technology to carry out accounting work in accordance with laws and regulations. Study and formulate measures for evaluating digital-intelligent accounting, and organize pilot evaluation work. Strengthen the development of a digital-intelligent accounting case library and give play to the demonstrative and leading role of excellent cases in the digital-intelligent transformation of accounting.

(3) Promote the digital-intelligent transformation and upgrading of CPA auditing.

Focus on the in-depth application of digital-intelligent technology in CPA auditing, and empower the CPA industry to expand capacity and improve quality. Continue to promote the digital development of bank confirmations, and promote more banking financial institutions and accounting firms to access the bank confirmation platform. Build a shared platform for common industry technologies, build an auxiliary platform for querying affiliated relationships, and realize the co-construction and sharing of general software tools and industry knowledge bases. Advance information technology application in a tiered and classified manner, promote accounting firms of different sizes to build audit operation and internal management systems in light of local conditions, and strengthen research and development of intelligent audit tools. Strengthen research on issues related to the application of information technologies such as artificial intelligence and the assistance of CPA audit practice. Promote accounting firms to strengthen network and data security management and ensure independent, secure, and controllable operations with clear responsibilities.

(4) Improve the digital-intelligent level of accounting management work.

Continue to build and make good use of the unified regulatory platform for the certified public accountant industry. Promote the use of intelligent identification technology in links such as CPA registration, qualification inspection, firm transfer, cancellation, and audit report filing, and strengthen the interconnection of various types

of information such as registration, qualification inspection, practice, punishment, and cancellation. Continue to upgrade the coding and verification function of audit reports, promote real-name recognition of audit reports, and expand the application scenarios of audit report verification codes. Use information technologies such as big data and artificial intelligence to strengthen real-time dynamic monitoring and early warning, effectively identify abnormal practice behavior and risk hazards, implement differentiated regulatory measures, and promote the aggregation, integration, and sharing of industry regulatory data.

Continue to optimize the national regulatory service platform for the bookkeeping agency industry. Further promote the cross-platform and cross-departmental transmission of industry regulatory service information, strengthen the sharing of information such as bookkeeping approval and record-filing, dynamically monitor and intelligently identify institutions with violations of laws and regulations and abnormal operations, effectively support departmental joint supervision and credit evaluation, and improve the effectiveness of off-site supervision.

Optimize and improve the national unified service and management platform for accounting personnel. Promote the informatization of the whole-process management of high-end accounting talent training, and establish databases for high-end accounting talent and accounting consulting experts. Promote the sharing of accounting talent data and orderly open data use permissions to accounting management institutions at all levels and relevant units. Integrate various types of information such as accounting personnel examinations, professional titles, continuing education, rewards and punishments, and strengthen data statistical analysis and application.

Strengthen the development of the accounting supervision and inspection platform, continue to improve platform functions such as data analysis and early warning, fully give play to the platform's supporting role, empower accounting supervision with artificial intelligence, and continuously improve supervision effectiveness.

Upgrade and improve the internal control reporting system for administrative and public institutions, and realize the regular management of internal control evaluation and internal control report preparation. Carry out intelligent analysis and review, and further improve the standardization and convenience of internal control evaluation and internal control report preparation.

VIII. Actively Advance the Development of an Open and Cooperative International Accounting Governance System

Comprehensively participate in the formulation of international standards in the accounting field, steadily advance the equivalence and mutual recognition of accounting and auditing standards and the opening up of the accounting service market, and continuously deepen and actively lead regional and bilateral and multilateral exchanges and cooperation, promoting reform and development through opening up.

(1) Comprehensively participate in the formulation of relevant international standards.

Comprehensively participate in international mechanisms in fields such as enterprise accounting, government accounting, sustainable disclosure, accounting informatization, and CPA auditing, actively support outstanding Chinese representatives in running for positions in international mechanisms, promptly strengthen communication and coordination on major issues in international accounting governance reform, and deeply participate in governance strategy affairs related to the formulation of International Financial Reporting Standards. Closely track frontier and hot issues in international standard formulation, combine China's national conditions and practice, effectively give play to forces from all sectors, and carry out in-depth high-quality theoretical and practical research. Make full use of the various mechanisms of international accounting governance, strengthen communication, exchange, and coordination, participate in the formulation of international standards in a forward-looking manner, promptly put forward high-quality opinions and suggestions that reflect China's reality and represent China's demands, and promote relevant standards to better fit China's national conditions, meet China's practical needs, and reflect China's excellent accounting practice.

(2) Steadily advance equivalence and mutual recognition of standards and the opening up of the accounting service market.

In line with China's need to continuously deepen opening up and interconnect with overseas capital markets, continue to consolidate the achievements in equivalence and mutual recognition of accounting and auditing standards with Hong Kong, China, the European Union, Russia, the United Kingdom, Switzerland, and others, and steadily advance consultations with other countries or regions on equivalence and mutual recognition of accounting, auditing, and sustainable disclosure standards. Adapt to the requirements of two-way opening up of the capital market, strengthen supervision over accounting firms approved to engage in auditing listed companies in Hong Kong, and effectively serve China's high-standard opening up. Uphold the principles of equality, mutual benefit, and win-win cooperation, align with high-standard international economic and trade rules, actively carry out consultations and negotiations on opening the accounting service market, and promote new achievements in opening up the accounting field.

(3) Continue to deepen bilateral and multilateral accounting exchanges and cooperation.

Continue to optimize the exchange mechanism of the Belt and Road National Accounting Standards Cooperation Forum, actively expand and absorb new members, and continuously improve the attractiveness and influence of the Cooperation Forum. Deeply participate in and lead the policy and technical work of regional mechanisms such as the Asian-Oceanian Standard-Setters Group, actively coordinate positions, and effectively enhance influence on the formulation of relevant international standards. Make extensive use of international accounting exchange and cooperation platforms to fully publicize the achievements of China's accounting standards system development, China's accounting knowledge system, and excellent accounting practice. Continue to consolidate communication and exchange mechanisms with accounting standards-setting bodies of major world economies, actively build and expand external exchange mechanisms and platforms for management accounting, explore exchanges and cooperation with other countries or regions, actively develop global accounting partnerships, and continuously expand the circle of friends for international accounting exchanges and cooperation.

IX. Accelerate the Development of an Accounting Knowledge System Rooted in China's Reality

Based on China's accounting reform and development practice, learn from and absorb useful international experience, carry out forward-looking, strategic, and reserve research, summarize regular understanding, refine identifying concepts, highlight original theories, and promote innovative development of accounting theory to better guide and serve practice.

(1) Strengthen research on key issues.

Build a "1+5+N" accounting knowledge system, actively promote the innovative development of basic accounting theory, and focus on summarizing, refining, and upgrading accounting knowledge in five main fields —financial accounting, management accounting, financial management, internal control, and auditing—as well as N specific directions such as government accounting, accounting supervision, and sustainable development. Guide experts and scholars to face the task requirements of Chinese modernization and the frontiers of economic and social development, focus on themes such as accounting and national governance, accounting and macroeconomic and microeconomic operation, accounting and fiscal and tax reform, and accounting and sustainable development, determine key issues in knowledge systems in different fields and dimensions, and organize research work with high quality and efficiency. Strengthen research on digital-intelligent accounting theory and related models and algorithms, and actively serve the application and transformation of digital-intelligent accounting. Promote the compilation of accounting historical materials and the dissemination of accounting culture, strengthen research on accounting history and culture, and enrich the cultural connotation of the accounting knowledge system.

(2) Promote the development of the accounting discipline.

Promote the development of the accounting discipline and professional system and the reform of accounting academic education, and explore the organic connection of undergraduate, master's, and doctoral education in accounting. Promote the deep integration of industry, academia, research, and application, optimize professional curriculum design, textbook development, and case development, and deepen the integration of professional knowledge in multiple fields. Strengthen the development of accounting teaching practice bases. Improve the quality of professional degree postgraduate education in accounting, and promote the steady expansion of the number of authorized points for granting the professional doctorate in accounting and the scale of enrollment and training.

(3) Improve the working mechanism for academic research.

Continue to strengthen the workforce for building the accounting knowledge system, and optimize the academic work organization system and academic platform support system. Strengthen the development of academic activity platforms of accounting societies such as annual academic conferences, thematic seminars, and special forums, explore flexible and efficient working mechanisms for new-type professional think tanks, establish a coordination and linkage mechanism for national accounting academic societies, encourage local accounting societies to rely on universities to build high-quality think tank platforms with regional characteristics, fully give play to the main force role of various academic talents, and promote the formation of a working pattern of "horizontal linkage and vertical connection" for national accounting research forces.

(4) Promote the transformation and application of research results.

Make full use of conference seminars, special lectures, and high-end training to carry out presentations of accounting knowledge system results. Further give play to the leading role of core journals such as Accounting Research, organize accounting journals to carry out exchanges and cooperation, and promote the building of a journal matrix with distinct levels, distinctive characteristics, and coordinated development. Systematically sort out outstanding achievements in the accounting field, establish an accounting academic library, and serve teaching, research, and practical work. Accelerate the transformation and application of accounting knowledge system results and improve the accounting discourse system.

X. Safeguard Measures

(1) Strengthen organizational safeguards. The Ministry of Finance shall strengthen overall guidance, promptly study and coordinate key issues in accounting reform and development, and actively promote the implementation and effectiveness of key tasks. Finance departments at all levels and relevant central competent departments shall attach importance to and strengthen accounting management and accounting supervision, improve systems and mechanisms, strengthen staffing, focus on team building and capacity improvement, and at the same time strengthen coordination and cooperation, enhance work synergy, and ensure the effective implementation of the Plan. Encourage relevant sectors of society to actively participate in the implementation of the Plan, and form a working pattern of government guidance, multi-party participation, and coordinated advancement.

(2) Ensure task implementation. The Ministry of Finance shall roll the tasks and measures of the Plan into annual key work tasks, implement ledger management, strengthen responsibility decomposition and supervision and implementation, coordinate the advancement of the development of the seven major systems, and promptly carry out mid-term evaluation and summary evaluation to ensure that the tasks and measures of the Plan are solidly implemented. Local finance departments and relevant central competent departments shall, based on their development stage and comparative advantages, implement relevant tasks and measures in light of local conditions.

(3) Strengthen publicity and guidance. The Ministry of Finance shall do a good job in interpreting the Plan, work with relevant units to strengthen publicity and guidance, promptly respond to social concerns, widely

gather social consensus, and actively create a good atmosphere in which the whole society cares about, supports, and promotes accounting reform and development.